

ELEVATED ROAD TAXATION.

PRESIDENT BARKER REPLIES TO GEORGE J. GOULD.

HE DENIES THAT THERE IS ANYTHING PERSONAL IN THE ASSESSMENTS BY THE COMMISSIONERS.

The increase of the assessed realty valuation of the Manhattan Elevated Railroad from \$13,164,700 last year to \$27,219,000 for 1896 is to be bitterly fought by the Goulds. George J. Gould, according to "The Herald" of Sunday, made this statement:

Most certainly I shall fight this increased assessment; it is unlawful and unjust; out of all proportion in comparison with the rate assessed against other corporations in the city. I have written on me; it is a continuation of the unfair treatment which caused me to leave New-York. The Tax Department is a part of the City of New-York corporation I am connected with, that they may pursue similar methods in each case. I have written the Assessors' office through a friend in the Assessors' office, that this increased assessment was to be made. I am willing to bear my proportion of the increased assessment, but I am not willing in which I am interested shall be assessed as high proportionately as any other corporation, but I do not desire a taxation out of all proportion to what I consider just.

When the attention of President Barker, of the Tax Department, was called to the subject yesterday,

When Mr. Gould says that the Tax Commissioners have been trying to find out every corporation that he is connected with that they may pursue similar methods in each case, he makes an unconscious admission, which, at this particular time, is his only defense. He appears to have demonstrated that he is no

"None of us are infallible, as Mr. Gould shows in this case, for what he says is not correct, and, in fact, it is without justification. It may be that he has been misled by his friend, who, he says, gave him advanced information. It is something of a tradition in the Tax Department that the Goulds have for years had facilities in this respect, and there is no doubt that the line of communication between Mr. Gould and the Tax Department is excellent. Mr. Gould is quite welcome to all the information he may get—particularly that part which is the truth.

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"I have hesven different associate Commissioners since I came into the Tax Department, and while they were Tax Commissioners there never was other than unanimous action regarding taxation of the Goulds; consequently Mr. Gould's 'personal attack' must have been the combined work of several of the Commissioners."

"At the Tax Department we have heard rumors of a 'personal attack' but have given no credence to its absurdity."

President Barker, being asked how it was that the Goulds had been able to escape personal taxation, some years entirely, and in other years being held at a comparatively small amount, replied: "I have no explanation to offer. The action of the Tax Department prior to my becoming a Commissioner, I am responsible only for my share in the Goulds' case. I have no voice in the decisions of the Tax Department, and the Commissioners will now, as they have done in the past, continue to do as they please."

The Tax Commissioners are now sitting daily, during office hours, hearing applicants for the reduction of taxes. If the Goulds seek a hearing they will, no doubt, have one, as they have been annually since the death of Jay Gould.

The Goulds' appeal to the assessment of the Manhattan Elevated Railroad Company is as follows:

"The company's personal property for 1934 was placed at \$1,896,512. The courts of this city affirmed this valuation. When the case came before the Court of Appeals, the Tax Commissioners, Commissioners, virtually approving their action, but, to avoid any question of doubt, recommended a reassessment of the property at \$1,696,500.

"The Tax Commissioners gave Mr. Gould's lawyers a hearing, and made a reassessment as recommended by the Court, and reduced the assessment to \$1,696,000.

"The personal assessment of the Manhattan Elevated Railroad Company amounts to \$1,696,500, is now before the courts.

The real estate assessment of all elevated roads for 1935 was \$12,167,000. The 1937 real estate tax, as fixed by the assessors and as yet unacted upon by the Tax Commissioners, amounts to \$27,000,000.

PRESIDENTATION TO C. D. KELLOGG.

TO MAKE A VISIT TO ETROPE, SAILING TO-MORROW.

C. D. Kellogg, who has been associated with the Charity Organization Society since its organization in 1852, has recently been made vice-president of that body. Before coming to New-York Mr. Kellogg was engaged in charity work in Philadelphia. He joined the New-York society as organizing secretary, and later was made general secretary,

place which he held until the first of the year, when his failing health made necessary his transference to a department, the duties of which are not so confining.

Mr. Kellogg and Mr. Kellogg's now the second vice-president of the New-York Charity Organization Society.

Mr. Kellogg will sail for Gehoa to-morrow morning. During his absence he will visit many points of interest in the southern latitudes of Europe, and will spend much time with his daughter, Mrs. Kellogg, who is now in the city of Rome, for several years in Paris. He will take with him a letter of introduction to the Pope, given him by Archbishop.

On Saturday the employees of the Cha. Y. Organization Society presented to Mr. Kellogg, chairman of the board, a complimentary R. W. Hubbard, responsible.

tutions congratulated him upon his new appointment, but expressing regret that the intimate relations which had existed between him and them for so long were to be severed. A gold watch and chain, the former bearing an appropriate inscription, G. W. Cheney, who has been with the society for some time, had temporarily assumed the place of general secretary.

first time since his election last November. Judge O'Dwyer's father, a retired tailor and a member of the bench. The first case was that of Lispenard and William Stewart, as executors of the rhineland estate. The job was suing Philip, first for \$20 for five months' rent of the flat No. 1,688 Second-ave. Judge Schuchman had struck out a paragraph in the defendant's plea and the case was thrown out. The case was "disorderly, on the ground that it was scandalous. Application was made to Judge O'Dwyer for a stay of proceedings, and the case was referred to Judge Schuchman, which Judge O'Dwyer denied.

DR. OPDYKE'S SIDE OF IT.

Charges that Dr. Opdyke, an ambulance surgeon of the Harlem Hospital, had been guilty of unprofessional conduct and incivility late on Saturday

Night in the treatment of Courtyard Babcock. No. 37 West One-hundred-and-fifty-third street. The family contracted with the Babcock, who were with the Metropolitan Life Insurance Company, shot himself in the head on Saturday evening. Drs. J. Gardner Smith and David N. Marvin were called by Babcock's relatives to attend him, and they extracted the bullet from his head and ordered the family to keep him as quiet as possible. The police did not arrive until 12:30 o'clock. At 1:30, after midnight, when Dr. Opydke was called with the ambulance, any examination by the ambulance surgeon, and sent for Dr. Smith, who later declared that the bullet had penetrated Babcock's head. While the ambulance was at the house Babcock died. Dr. Opydke said that he applied another bandage to the wound, but applied another bandage.

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MISSIONERS.

The increase of the assessed real valuation of the Manhattan Elevated Railroad from \$12,164,700 last year to \$27,213,000 for 1896, is to be bitterly fought by the Goulds. George J. Gould, according to "The Herald" of Sunday, made this statement:

Most certainly I shall fight this increased assessment; it is unfair and unjust; out of all proportion in comparison with the rate assessed against other property in the city. It is a gross injustice to me; it is a continuation of the unfair treatment which caused me to leave New-York. The Tax Commissioners have been trying to find out every possible way to get the money that they may pursue similar methods in each case. I knew three

Weeks before it was announced, through a friend in the Tax Department office, that this increased assessment was to be made. I am willing to bear my just proportion of personal taxes, and that any corporation which has an interest in the property should bear a proportionally larger share than any other corporation, but I do not care to submit to taxation out of all proportion to what I consider my share.

At the station of President Barker, of the Tax Department, was called to the subject yesterday, he said:

"I have read the statement which has been attributed to Mr. Gould. I think he magnifies his importance when he says that the increase in the assessed valuation of the Manhattan Elevated Railroad is a 'personal attack' on him. I was under the impression that I made that fact quite clear to his counsel when he was recently before the Tax Commissioners for the purpose of the re-assessment of the Manhattan Elevated Railroad.

"When Mr. Gould says that the Tax Commissioners have been trying to find out every corporation

that he is connected with that they may pursue similar methods in each case," he makes an unconscious admission, which, at this particular time, is edifying. He appears to have demonstrated that his notion of a citizen's duty is that he should be obedient to an order which he may be caught with, and that the Tax Commissioners are engaged in something disreputable if they 'try to find out' what he justly owes the city.

"None of us are infallible, as Mr. Gould shows in this case, for what he says is not correct, and, in fact, it is without justification. It may be that he has been misled by his friend, who, he says, gave him advanced information. It is something of a tradition in the Tax Department that the Goulds are 'obedient to an order in this respect, no

There is no doubt that the line of communication to which he refers is still in working order. Mr. Gould is quite welcome to all the information he may get particularly that part which is the truth.

"I have had seven different associate Commissioners since I came into the Tax Department, and while they were Tax Commissioners they have never been outside of the Department. As regards Taxation of the Goulds; consequently Mr. Gould's 'personal attack' must have been the combined work of eight Commissioners.

"The Government we have heard rumors of this 'personal attack' before, but have given no heed to its absurdity."

After, being asked how it was that Jay Gould during his lifetime escaped personal taxation, some years entirely, and in other years

The Tax Commissioners are now sitting daily, turning over the books to accept the new valuation of the assessments. If the Goulds desire a hearing, they will, no doubt, have one, as they have been given the same situation as to the personal assessment of the Manhattan Elevated Railroad Company as is afforded to the property owner.

The property's personal property for 1934 was placed at \$1,500,000. The courts of this city affirmed the assessment, and the Supreme Court of the State and the Court of Appeals they returned it to the Tax Commissioners, virtually approving their action, but, to the surprise of the Goulds, they refused to pay the tax.

The Tax Commissioners gave Mr. Gould's lawyers the best possible reassessment as recommended by the Court, and reduced the amount to about \$16,000.

The personal assessment for the Manhattan Elevated Railroad for 1885, amounting to \$16,496.55, is now before the courts.

The real estate assessment of all elevated roads for 1885 was \$1,151,750. For 1886 real estate valuation, as fixed by the Board and as yet unacted upon by the Tax Commissioners, amounts to \$2,729,680.

PRESENTATION TO C. D. KELLOGG.

TO MAKE A VISIT TO EUROPE, SAILING TO-MORROW.

C. D. Kellogg, who has been associated with the

Charity Organization Society since its organization in 1852 has recently been made vice-president of that body. Before coming to New-York Mr. Kellogg was engaged in charity work in Philadelphia. He joined the New-York society as organizing secretary, and later was made general secretary, a position which he held until the first of the year, when his failing health made necessary his transference to a department, the duties of which are not so confining. This change occurred early in the present month, and Mr. Kellogg is now the second vice-president of the New-York Charity Organization Society.

Mr. Kellogg will sail for Gehoa to-morrow morning. During his absence he will visit many points on the coast, and will be welcomed by the clergy and

will spend more time with his daughter, Miss Minnie Kellogg, who has been studying music for several years in Paris. He will take her to the opera and to the ballet. He also will visit his son, who is a clerk in the American Consulate in London, and his daughter, who is a shop girl in a department store in New York.

On Saturday the employees of the Chailey Organization were invited to Mr. Kellogg, through the representative, Superintendent R. W. Hubbard, resolutions congratulating him upon his new appointment, but expressing regret that the intimate relations which had existed between him and them for so long a time should be terminated. The resolutions were read and a formal bearing an appropriate inscription, accompanied the resolutions.

Mr. Kellogg, who has been identified with the society for some time, has temporarily assumed the place of general secretary.

JUDGE ODWYER TAKES HIS SEAT.

The City Court Chambers lost part of its dingy appearance yesterday, and looked almost like the lobby of a theatre on a first night, filled as the court was with the handsome men and women who come to the City Court and clubs to Judge Edward P. O'Dwyer, who took his seat on the bench for the first time since his election last November. Judge O'Dwyer's father, a retired tailor and a venerable-looking old gentleman, sat with his son on the bench. The first case was that of *John J. Schuchman vs. Samuel J. Schuchman*, the Philadelphia estate, where are suing Philip Forst for \$10 for five months' rent of the flat at 1000 Locust street. The judge took out a paragraph in the defendant's answer, in which he alleged that the house was disorderly, on the ground that Judge O'Dwyer for a stay pending an appeal on the order of Judge Schuchman.

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DR. OPDYKE'S SIDE OF IT.

Charges that Dr. Opdyke, an ambulance surgeon of the Harlem Hospital, had been the author of unprofessional conduct and incivility late on Saturday night in the treatment of Courtland Babcock, at No. 41 West One-hundred-and-twenty-fifth-st., were flatly contradicted yesterday. Babcock, who was an agent of the Metropolitan Life Insurance Company, shot himself in the head on Saturday evening.

J. S. Gardner Smith and David N. Atter, both called by Babcock's relatives to attend him, and who were with him when he shot himself, were called by Babcock's relatives to attend him, and they extracted him from his head and ordered the family to keep him as quiet as possible. The police did not hear of the attempted suicide until late last night.

The family objected to any examination by the ambulance surgeon, and Dr. Smith, who was with them, said the ambulance surgeon had tampered with the bandages on Babcock's head. While the ambulance was being driven away, later today, Dr. Smith testified that he did not remove the bandages, but applied another bandage because some of the bandages had become soiled. Dr. Smith said he had been unsworn, but said he had told Dr. Smith that the police should have been informed earlier of the attempt at suicide.

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and also president and principal owner of the Hamburg-South American Line. Mr. Laeisz is also owner of a number of sailing vessels, among which is the Potosi, said to be the largest sailing vessel afloat. He is accompanied by Mr. Crasemann, the president of the Hamburg Chamber of Commerce, and the two will probably make the West Indian trip on the Columbia, which sails on the excursion

The Postoffice Department has prepared a statement showing the receipts of the United States largest postoffices of the United States for the last quarter ending December 31, 1885, and a comparison of the receipts for the same period of 1884. The table is as follows:

	Quarter, 1885.	Quarter, 1884.	Increase over 1884.
New-York	\$2,159,655	\$1,596,120	\$112,481
Chicago	1,346,475	1,225,395	120,541
Philadelphia	764,083	734,652	49,430
Boston	750,511	720,585	29,926
St. Louis	520,518	462,212	16,321
San Francisco	228,573	206,112	20,461
Baltimore	200,018	182,568	17,450
Brooklyn	215,421	200,255	15,166
San Antonio	221,446	222,541	1,095
Pittsburg	159,824	158,812	1,012
Indianapolis	181,818	163,288	18,530
Buffalo	182,188	177,418	4,770
Cincinnati	159,070	152,561	6,509
Albany	159,824	152,561	7,263
Rochester	141,446	134,435	5,960
Washington	130,874	100,170	30,704
San Francisco	130,874	121,255	9,619
Milwaukee	143,913	129,162	14,751
Minneapolis	112,412	102,400	10,012
New Orleans	112,412	102,412	0
San Francisco	85,841	81,402	4,439
Providence	29,986	27,562	2,424
Indianapolis	88,477	71,769	16,708
Albany	100,625	89,529	11,096
San Antonio	100,625	89,529	11,096
Hartford	61,249	55,552	5,697
Richmond	54,923	58,557	-3,634
Cincinnati	38,122	32,610	5,512

Decrease.

The total receipts for the period mentioned was \$25,750,000, an increase over the last three months of 1884 of \$50,250.

The frigate Adams left the Mare Island Navy Yard on her way to